

**SINGLE BUSINESS TAX  
APPORTIONMENT FORMULA**This form is issued under authority of P.A. 228 of 1975.  
See instruction booklet for filing guidelines.**C-8000H  
1998**

1 Name 2 Federal Employer ID No. (FEIN) or TR No.

**PART 1 COMPUTATION OF APPORTIONMENT PERCENTAGE****If 100% of your property and payroll is attributable to Michigan, you must include documentation to substantiate nexus with another state.**

	A	B	C
		Weighting Factors	Weighted Percentage
<b>PROPERTY FACTOR*</b>			
3 Average value of Michigan property held during the year .....	3 .00		
4 Multiply Michigan rentals by 8 and enter the result .....	4 .00		
5 Total Michigan property. Add lines 3 and 4 .....	5 .00		
6 Average value of total property held during the year .....	6 .00		
7 Multiply total rentals by 8 and enter the result .....	7 .00		
8 Total property. Add lines 6 and 7 .....	8 .00		
9 Percentage. Divide line 5 by line 8 .....	9 %	x 10%	9 %
<b>PAYROLL FACTOR</b>			
10 Michigan wages .....	10 .00		
11 Total wages .....	11 .00		
12 Percentage. Divide line 10 by line 11 .....	12 %	x 10%	12 %
<b>SALES FACTOR</b>			
13 Michigan sales .....	13 .00		
14 Total sales .....	14 .00		
15 Percentage. Divide line 13 by line 14 .....	15 %	x 80%	15 %
16 <b>Apportionment percentage.</b> Add column C, lines 9, 12 & 15**. Use this percentage to apportion your tax base on C-8000, line 33, and to apportion the capital acquisition deduction on C-8000D, line 8. ....			16 %

\* The Commissioner of Revenue may require periodic averaging of property values during the tax year if this is reasonably required to reflect the average value of the filer's property.

\*\* If you do not have three factors (if line 8, 11 or 14 is zero) see *Formulas for Special Situations* on page 35 of the instructions.**PART 2 TRANSPORTATION SERVICES, FINANCIAL ORGANIZATIONS, OR  
TAXPAYERS AUTHORIZED TO USE A SPECIAL FORMULA, USE THE LINES PROVIDED BELOW.**  
(Attach explanation.)

17 Michigan .....	17 .00
18 Total .....	18 .00
19 <b>Apportionment percentage.</b> Divide line 17 by line 18. Use this percentage to apportion your tax base on C-8000, line 33, and to apportion the capital acquisition deduction on C-8000D, line 8. ....	19 %

**PART 3 CAPITAL ACQUISITION APPORTIONMENT****This part is only used for certain recaptures. Complete this part only if you disposed of depreciable personal property that you acquired in tax years beginning before Oct. 1, 1989.**

20 Property factor (from line 9, column A).....	20 %
21 Payroll factor (from line 12, column A) .....	21 %
22 Total. Add lines 20 and 21 .....	22 %
23 <b>Average percentage.</b> Divide line 22 by 2; if you have only one factor enter the amount from line 22. Use this percentage to compute your recapture of capital acquisition deduction on C-8000D, line 18 .....	23 %